positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

fixing a foam core between at least a portion of said fabric layers to form said panel;

positioning at least one rigid point compressive load bearing member between portions of said foam core along areas of anticipated point compression loading in a location to prevent compression of said foam core when a point compressive load is applied to said point compressive load bearing members.

22. (Amended) The method according to claim 21 further comprising the step of selecting said point compressive load bearing member to be an elongated channel formed of a material selected from the group consisting of steel, aluminum and a metal alloy.

Please add the following claims:

37. (New) A method of forming high strength panels suitable for use in applications requiring a capability to withstand point compression loading without deformation, comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

positioning a rigid point compressive load bearing member between said first and second fabric layers along areas of anticipated point compression loading; and

injecting a foam core between at least a portion of said first and second fabric layers to form said panel, wherein said rigid point compressive load bearing member prevents compression of said foam core when a point compressive load is applied to said point compressive load bearing member.

38. (New) The method according to claim 37 further comprising the step of injecting a foam core into said rigid point compressive load bearing member.

39. (New) The method according to claim 37 further comprising the step of selecting said rigid point compressive load bearing member to be an elongated channel formed of a material selected from the group consisting of steel, aluminum and a metal alloy.

40. (New) A method for manufacturing a composite boat transom comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing transom surfaces;

positioning elongated rigid channel members between said first and second fabric layers aligned with locations corresponding to areas of anticipated point compressive loading; and

injecting a foam core between said first and second fabric layers.

41. (New) The method according to claim 40 further comprising the step of aligning said elongated rigid channel members with an anticipated location of a bolt for an outboard motor bracket.

42. (New) The method according to claim 41 further comprising the step of selecting said elongated rigid channel members to be formed of metal.

43. (New) The method according to claim 40 further comprising the step of injecting said foam core within said rigid channel members.

44. (New) The method according to claim 40 further comprising the step of forming said first and second fabric layers to include fabric flaps at a periphery of said composite transom.

45. (New) The method according to claim 44 further comprising the step of positioning said composite transom to form part of a composite boat hull and laminating said exposed reinforcing fabric flaps into said composite boat hull.

46. (New) The method according to claim 40 wherein said injecting step further comprises causing said foam core to penetrate at least partially into interstices of said fabric layer to bind said foam core to said fabric layers.

47. (New) A method for manufacturing a composite boat transom comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing transom surfaces;

positioning elongated rigid channel members between said first and second fabric layers aligned with locations corresponding to areas of anticipated point compressive loading associated with an outboard motor bracket;

injecting a foam core between said first and second fabric layers; and

causing said foam core to penetrate at least partially into interstices of said fabric layers to bind said foam core to said fabric layers

48. (New) The method according to claim 47 further comprising the step of selecting said elongated rigid channel members to be formed of metal.

49. (New) The method according to claim 48 further comprising the step of injecting said foam core within said rigid channel members.

50. (New) The method according to claim 47 further comprising the step of forming said first and second fabric layers to include fabric flaps at a periphery of said composite transom.